

Rhode Island State Income Tax Information

State Abbreviation: RI
State Tax Withholding State Code: 44
Acceptable Exemption Form: None
Basis For Withholding: Federal Exemptions
Acceptable Exemption Data: None
TSP Deferred: Yes
Special Coding: None
Additional Information: A state tax certificate is not required since Federal exemptions are used in the computation of the state formula.

Withholding Formula ►(Effective Pay Period 6, 2008)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages times ►27◄ to obtain the gross annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the gross annual wages to compute taxable income:

$$\text{Exemption Allowance} = \text{►\$3,500◄} \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual Rhode Island tax withholding:

Tax Withholding Table Single

If the Amount of Taxable Income Is:		The Amount of Rhode Island Tax Withholding Should Be:			Of Excess Over:
Over:	But Not Over:				
\$ 0	\$ 2,650	\$ 0.00	plus	0.00%	\$ 0
2,650	►34,500	0.00	plus	3.75%	2,650
34,500	75,500	►1,194.38	plus	7.00%	34,500
75,500	166,500	4,064.38	plus	7.75%	75,500
166,500	359,650	11,116.88	plus	9.00%	166,500
359,650	◄ and over	28,500.38	plus	9.90%	359,650 ◄

If the Amount of Taxable Income Is:		Married The Amount of Rhode Island Tax Withholding Should Be:				Of Excess Over:
Over:	But Not Over:					
\$ 0	\$ 6,450	\$ 0.00	plus	0.00%	\$ 0	
6,450	▶ 60,000	0.00	plus	3.75%	6,450	
60,000	127,750	▶ 2,008.13	plus	7.00%	60,000	
127,750	205,950	6,750.63	plus	7.75%	127,750	
205,950	363,300	12,811.13	plus	9.00%	205,950	
363,300	◀ and over	26,972.63	plus	9.90%	363,300	◀

7. Divide the annual Rhode Island tax withholding by ▶27◀ to obtain the biweekly Rhode Island tax withholding.